

**BIRDVILLE INDEPENDENT SCHOOL DISTRICT
BUDGETS COMBINED SUMMARY
GENERAL, CHILD NUTRITION AND DEBT SERVICE FUNDS
JULY 1, 2022 THROUGH JUNE 30, 2023**

	General Fund	Child Nutrition	Debt Service	Total
Property Value Estimates	<u>\$ 13,741,423,926</u>		<u>\$ 13,741,423,926</u>	<u>\$ 13,741,423,926</u>
Tax Rate to Fund Operations	<u>\$ 0.89780</u>		<u>\$ 0.4139</u>	<u>\$ 1.3117</u>
Student Attendance Estimates	<u>20,862</u>		<u>20,862</u>	<u>20,862</u>
REVENUES				
Property Tax Revenue	\$ 117,164,457	\$ -	\$ 53,765,347	\$ 170,929,804
Other Local Revenue	1,811,500	2,922,951	40,000	4,774,451
State Program Revenues	85,345,372	285,000	969,289	86,599,661
Federal Program Revenues	7,404,464	8,843,003	-	16,247,467
Other Resources	-	-	-	-
Total Revenues	<u>211,725,793</u>	<u>12,050,954</u>	<u>54,774,636</u>	<u>278,551,383</u>
EXPENDITURES				
11 Instruction	125,697,669			125,697,669
12 Instructional Resources & Media	2,912,616			2,912,616
13 Staff Development	4,368,851			4,368,851
21 Instructional Administration	3,690,756			3,690,756
23 School Administration	13,099,919			13,099,919
31 Guidance and Counseling	10,253,467			10,253,467
32 Social Services	320,873			320,873
33 Health Services	3,105,073			3,105,073
34 Student Transportation	5,969,758			5,969,758
35 Food Service	-	12,264,834		12,264,834
36 Co-Curricular Activities	5,902,548			5,902,548
41 General Administration	8,258,468			8,258,468
51 Plant Maintenance & Operations	25,342,750			25,342,750
52 Security	1,874,080			1,874,080
53 Data Processing	5,155,718			5,155,718
61 Community Service	312,574			312,574
71 Debt Service	9,783		55,192,425	55,202,208
81 Capital Outlay	40,000			40,000
93 Payment to Fiscal Agent	577,000			577,000
95 JJAEP	20,000			20,000
97 Tax Increment Financing	-			-
99 Other Intergovernmental Charges	804,000			804,000
00 Operating Transfers Out	-	-	-	-
Total Expenditures	<u>217,715,902</u>	<u>12,264,834</u>	<u>55,192,425</u>	<u>285,173,161</u>
REFUNDINGS & PREPAYMENTS				
Net Effect	-	-	-	-
Net Increase / (Decrease) In Fund Balance	(5,990,109)	(213,880)	(417,789)	(6,621,778)
Fund Balance - July 1 (Beginning)	70,779,208	5,254,794	30,345,887	106,379,889
Fund Balance - June 30 (Ending)	<u>\$ 64,789,100</u>	<u>\$ 5,040,914</u>	<u>\$ 29,928,098</u> *	<u>\$ 99,758,112</u>
Percent of Operating Expenditures	29.76%	41.10%	54.23%	

**Since tax collections for the new year do not begin until October, the fund balance must be large enough to cover the August payment

**BIRDVILLE INDEPENDENT SCHOOL DISTRICT
GENERAL FUND BUDGET
JULY 1, 2022 THROUGH JUNE 30, 2023**

	2020-21	2021-22	2021-22	2022-23		Percent Increase/ (Decrease) over 2021-22 Revised Budget
	Audit	Adopted Budget	Final Revised Budget	Adopted Budget	Change from 2021-22 Revised Budget	
Property Value Estimates	\$ 12,207,282,533	\$ 12,817,646,681	\$ 12,949,832,433	\$ 13,741,423,926	\$ 791,591,493	6.11%
Tax Rate to Fund Operations	\$ 0.9664	\$ 0.9445	\$ 0.9241	\$ 0.8978	\$ (0.0263)	-2.85%
Student Attendance Estimates	21,913	21,913	20,771	20,862	91	0.44%
REVENUES						
Local						
Property Taxes - Current	\$ 109,777,993	\$ 112,896,431	\$ 111,633,471	\$ 115,864,457	\$ 4,230,986	3.79%
Property Taxes - Delinquent	395,796	500,000	500,000	500,000	-	0.00%
Penalty and Interest	1,019,883	750,000	1,305,000	800,000	(505,000)	-38.70%
Athletic Revenue-5752	211,889	322,500	322,500	322,500	-	0.00%
Tuition-5729 & 5739	100,087	147,550	10,000	610,000	600,000	6000.00%
Rental of Facilities-5743	151,225	160,000	120,000	160,000	40,000	33.33%
Interest on Investments-5742	119,710	150,000	150,000	200,000	50,000	33.33%
Other Local Revenue	387,900	427,000	1,235,126	519,000	(716,126)	-57.98%
Total	112,164,483	115,353,481	115,276,097	118,975,957	3,699,860	3.21%
State						
Foundation/Per Capita	82,568,171	81,967,216	78,977,586	73,066,393	(5,911,193)	-7.48%
Formula Transition Funding	1,621,915	2,535,914	-	-	-	0.00%
TRS On-Behalf	10,906,106	11,776,000	12,397,254	12,278,979	(118,275)	-0.95%
Other State Revenues	247,829	-	-	-	-	0.00%
Total	95,344,021	96,279,130	91,374,840	85,345,372	(6,029,468)	-6.60%
Federal						
Indirect Cost	1,673,596	850,000	850,000	850,000	-	0.00%
Other Federal Revenue	33,150	-	1,802,504	1,579,464	(223,040)	-12.37%
ROTC	232,673	225,000	225,000	225,000	-	0.00%
SHARS	3,501,332	4,000,000	4,109,689	4,750,000	640,311	15.58%
Total	5,440,751	5,075,000	6,987,193	7,404,464	417,271	5.97%
Total Revenues	212,949,255	216,707,611	213,638,130	211,725,793	(1,912,337)	-0.90%
Total Expenditures and Uses	\$ 209,597,400	\$ 219,578,492	\$ 229,320,691	\$ 217,715,902	\$ (11,604,790)	-5.06%
Revenues Over(Under) Expend. and (Uses)	3,351,855	(2,870,881)	(15,682,561)	(5,990,109)		
Estimated Fund Balance (July 1)	83,109,915	86,461,770	86,461,770	70,779,208		
Estimated Ending Fund Balance (June 30)	\$ 86,461,770	\$ 83,590,889	\$ 70,779,208	\$ 64,789,100		
Percent of Operating Expenditures & Other Uses	41.25%	38.07%	30.86%	29.76%		

**BIRDVILLE INDEPENDENT SCHOOL DISTRICT
GENERAL FUND EXPENDITURE BUDGET
JULY 1, 2022 THROUGH JUNE 30, 2023**

	2020-21	2021-22	2021-22	2022-23	Change from 2021-22 Revised Budget	Percent Incr(decr) Over 2021-22 Revised Budget
	Audit	Adopted Budget	Final Revised Budget	Adopted Budget		
EXPENDITURES						
11 Instruction						
Payroll	\$ 113,574,117	\$ 123,155,454	\$ 116,751,611	\$ 119,933,324	\$ (3,181,713)	-2.73%
Professional & Contracted Services	1,059,166	1,339,973	1,059,354	1,320,494	261,140	24.65%
Supplies and Materials	4,709,950	4,195,083	4,874,861	3,867,754	(1,007,107)	-20.66%
Other Operating Costs	488,010	597,719	617,851	571,098	(46,753)	-7.57%
Capital Outlay	153,229	10,000	121,182	5,000	(116,182)	-95.87%
Total	<u>119,984,471</u>	<u>129,298,229</u>	<u>123,424,858</u>	<u>125,697,669</u>	<u>(4,090,614)</u>	<u>-3.31%</u>
12 Instructional Resources & Media						
Payroll	2,298,852	2,398,938	2,448,974	2,362,372	(86,602)	-3.54%
Professional & Contracted Services	143,784	148,800	148,800	147,700	(1,100)	-0.74%
Supplies and Materials	413,624	427,565	434,247	388,644	(45,603)	-10.50%
Other Operating Costs	2,315	18,450	18,450	13,900	(4,550)	-24.66%
Capital Outlay	-	-	-	-	-	0.00%
Total	<u>2,858,575</u>	<u>2,993,753</u>	<u>3,050,471</u>	<u>2,912,616</u>	<u>(137,855)</u>	<u>-4.52%</u>
13 Staff Development						
Payroll	5,848,222	6,134,358	4,764,134	3,790,966	(973,168)	-20.43%
Professional & Contracted Services	223,472	229,081	242,254	205,544	(36,710)	-15.15%
Supplies and Materials	152,802	186,447	180,490	136,669	(43,821)	-24.28%
Other Operating Costs	167,107	278,629	348,010	235,672	(112,338)	-32.28%
Capital Outlay	-	-	-	-	-	0.00%
Total	<u>6,391,603</u>	<u>6,828,515</u>	<u>5,534,888</u>	<u>4,368,851</u>	<u>(1,166,037)</u>	<u>-21.07%</u>
21 Instructional Administration						
Payroll	2,805,513	2,920,130	3,296,596	3,515,902	219,305	6.65%
Professional & Contracted Services	15,578	43,608	42,375	35,883	(6,492)	-15.32%
Supplies and Materials	106,239	58,590	77,232	52,275	(24,957)	-32.31%
Other Operating Costs	10,726	85,283	85,152	86,696	1,544	1.81%
Capital Outlay	-	-	-	-	-	0.00%
Total	<u>2,938,055</u>	<u>3,107,611</u>	<u>3,501,354</u>	<u>3,690,756</u>	<u>189,401</u>	<u>5.41%</u>

**BIRDVILLE INDEPENDENT SCHOOL DISTRICT
GENERAL FUND EXPENDITURE BUDGET
JULY 1, 2022 THROUGH JUNE 30, 2023**

	2020-21	2021-22	2021-22	2022-23	Change from 2021-22 Revised Budget	Percent Incr(decr) Over 2021-22 Revised Budget
	Audit	Adopted Budget	Final Revised Budget	Adopted Budget		
23 School Administration						
Payroll	13,369,303	13,649,983	12,782,300	12,923,862	141,562	1.11%
Professional & Contracted Services	36,298	82,357	74,433	47,062	(27,372)	-36.77%
Supplies and Materials	77,415	92,739	139,025	68,433	(70,592)	-50.78%
Other Operating Costs	29,464	64,357	76,495	60,562	(15,933)	-20.83%
Capital Outlay	-	-	-	-	-	0.00%
Total	<u>13,512,479</u>	<u>13,889,436</u>	<u>13,072,253</u>	<u>13,099,919</u>	<u>27,666</u>	<u>0.21%</u>
31 Guidance and Counseling						
Payroll	8,519,497	9,112,435	9,488,097	9,411,981	(76,116)	-0.80%
Professional & Contracted Services	41,513	67,690	134,883	55,477	(79,406)	-58.87%
Supplies and Materials	545,534	628,569	834,865	753,634	(81,231)	-9.73%
Other Operating Costs	47,845	189,280	58,488	32,375	(26,113)	-44.65%
Capital Outlay	-	-	-	-	-	0.00%
Total	<u>9,154,388</u>	<u>9,997,974</u>	<u>10,516,333</u>	<u>10,253,467</u>	<u>(262,867)</u>	<u>-2.50%</u>
32 Social Services						
Payroll	293,501	312,420	337,420	320,873	(16,547)	-4.90%
Professional & Contracted Services	-	-	-	-	-	0.00%
Supplies and Materials	212	-	-	-	-	0.00%
Other Operating Costs	-	-	-	-	-	0.00%
Capital Outlay	-	-	-	-	-	0.00%
Total	<u>293,713</u>	<u>312,420</u>	<u>337,420</u>	<u>320,873</u>	<u>(16,547)</u>	<u>-4.90%</u>
33 Health Services						
Payroll	2,714,197	2,908,933	2,918,380	3,028,792	110,412	3.78%
Professional & Contracted Services	7,278	9,000	9,392	8,500	(892)	-9.50%
Supplies and Materials	92,298	69,810	61,735	65,151	3,416	5.53%
Other Operating Costs	3,826	2,430	10,100	2,630	(7,470)	-73.96%
Capital Outlay	-	-	-	-	-	0.00%
Total	<u>2,817,598</u>	<u>2,990,173</u>	<u>2,999,607</u>	<u>3,105,073</u>	<u>105,466</u>	<u>3.52%</u>

**BIRDVILLE INDEPENDENT SCHOOL DISTRICT
GENERAL FUND EXPENDITURE BUDGET
JULY 1, 2022 THROUGH JUNE 30, 2023**

	2020-21	2021-22	2021-22	2022-23	Change from 2021-22 Revised Budget	Percent Incr(decr) Over 2021-22 Revised Budget
	Audit	Adopted Budget	Final Revised Budget	Adopted Budget		
34 Student Transportation						
Payroll	4,092,499	4,520,855	5,478,909	5,148,657	(330,252)	-6.03%
Professional & Contracted Services	80,063	172,336	235,895	122,336	(113,560)	-48.14%
Supplies and Materials	472,079	660,655	1,135,949	624,505	(511,444)	-45.02%
Other Operating Costs	(295,393)	(76,890)	(66,890)	(171,890)	(105,000)	156.97%
Capital Outlay	23,259	155,866	1,028,252	246,150	(782,102)	-76.06%
Total	<u>4,372,507</u>	<u>5,432,822</u>	<u>7,812,115</u>	<u>5,969,758</u>	<u>(1,842,357)</u>	<u>-23.58%</u>
36 Co-Curricular Activities						
Payroll	3,000,749	3,161,986	3,510,565	3,460,069	(50,497)	-1.44%
Professional & Contracted Services	519,787	593,202	493,653	526,386	32,733	6.63%
Supplies and Materials	932,231	741,993	891,398	740,058	(151,340)	-16.98%
Other Operating Costs	375,183	1,097,374	967,206	1,176,035	208,829	21.59%
Capital Outlay	465,803	-	140,627	-	(140,627)	-100.00%
Total	<u>5,293,753</u>	<u>5,594,555</u>	<u>6,003,449</u>	<u>5,902,548</u>	<u>(100,901)</u>	<u>-1.68%</u>
41 General Administration						
Payroll	5,395,477	5,485,432	5,618,674	6,472,322	853,648	15.19%
Professional & Contracted Services	709,536	755,867	790,415	838,986	48,571	6.15%
Supplies and Materials	304,555	351,103	475,944	330,793	(145,150)	-30.50%
Other Operating Costs	320,182	482,120	485,036	616,367	131,331	27.08%
Capital Outlay	-	-	3,467	-	(3,467)	0.00%
Total	<u>6,729,751</u>	<u>7,074,522</u>	<u>7,373,535</u>	<u>8,258,468</u>	<u>884,934</u>	<u>12.00%</u>
51 Plant Maintenance & Operations						
Payroll	10,748,525	12,711,714	12,594,717	14,356,974	1,762,258	13.99%
Professional & Contracted Services	5,835,940	6,229,114	6,842,602	6,105,314	(737,288)	-10.77%
Supplies and Materials	2,061,135	2,305,333	1,935,562	1,954,499	18,937	0.98%
Other Operating Costs	1,207,730	1,983,604	2,147,774	2,711,463	563,689	26.25%
Capital Outlay	1,108,453	214,500	2,493,654	214,500	(2,279,154)	-91.40%
Total	<u>20,961,783</u>	<u>23,444,265</u>	<u>26,014,309</u>	<u>25,342,750</u>	<u>(671,559)</u>	<u>-2.58%</u>

**BIRDVILLE INDEPENDENT SCHOOL DISTRICT
GENERAL FUND EXPENDITURE BUDGET
JULY 1, 2022 THROUGH JUNE 30, 2023**

	2020-21	2021-22	2021-22	2022-23	Change from 2021-22 Revised Budget	Percent Incr(decr) Over 2021-22 Revised Budget
	Audit	Adopted Budget	Final Revised Budget	Adopted Budget		
52 Security						
Payroll	97,002	120,950	146,866	586,656	439,790	299.45%
Professional & Contracted Services	1,058,031	1,179,390	1,222,722	1,138,274	(84,448)	-6.91%
Supplies and Materials	103,461	213,366	190,406	117,757	(72,649)	-38.15%
Other Operating Costs	1,233	-	1,600	-	(1,600)	0.00%
Capital Outlay	125,407	32,393	75,517	31,393	(44,124)	-58.43%
Total	<u>1,385,133</u>	<u>1,546,099</u>	<u>1,637,110</u>	<u>1,874,080</u>	<u>236,970</u>	<u>14.47%</u>
53 Data Processing						
Payroll	2,730,149	2,913,708	3,055,832	3,041,706	(14,126)	-0.46%
Professional & Contracted Services	1,412,523	1,366,579	1,427,640	1,326,749	(100,891)	-7.07%
Supplies and Materials	1,023,496	977,009	943,654	735,262	(208,391)	-22.08%
Other Operating Costs	16,938	32,000	34,369	32,000	(2,369)	-6.89%
Capital Outlay	124,379	20,000	49,987	20,000	(29,987)	-59.99%
Total	<u>5,307,485</u>	<u>5,309,296</u>	<u>5,511,482</u>	<u>5,155,718</u>	<u>(355,765)</u>	<u>-6.45%</u>
61 Community Services						
Payroll	152,352	156,039	210,548	168,574	(41,974)	-19.94%
Professional & Contracted Services	16,898	28,400	28,400	28,400	-	0.00%
Supplies and Materials	46,728	114,100	121,361	114,100	(7,261)	-5.98%
Other Operating Costs	-	500	2,886	1,500	(1,386)	-48.02%
Capital Outlay	6,695	-	-	-	-	0.00%
Total	<u>222,674</u>	<u>299,039</u>	<u>363,195</u>	<u>312,574</u>	<u>(50,621)</u>	<u>-13.94%</u>
71 Debt Service						
Debt Service	119,721	9,783	442,261	9,783	(432,478)	-97.79%
Total	<u>119,721</u>	<u>9,783</u>	<u>442,261</u>	<u>9,783</u>	<u>(432,478)</u>	<u>-97.79%</u>
81 Capital Outlay						
Payroll	17,248	40,000	40,000	40,000	-	0.00%
Capital Outlay	-	-	7,830,000	-	(7,830,000)	-100.00%
Total	<u>17,248</u>	<u>40,000</u>	<u>7,870,000</u>	<u>40,000</u>	<u>(7,830,000)</u>	<u>-99.49%</u>

**BIRDVILLE INDEPENDENT SCHOOL DISTRICT
GENERAL FUND EXPENDITURE BUDGET
JULY 1, 2022 THROUGH JUNE 30, 2023**

	2020-21	2021-22	2021-22	2022-23	Change from 2021-22 Revised Budget	Percent Incr(decr) Over 2021-22 Revised Budget
	Audit	Adopted Budget	Final Revised Budget	Adopted Budget		
93 Payment to Fiscal Agent						
Other Operating Costs	509,325	577,000	527,000	577,000	50,000	9.49%
Total	<u>509,325</u>	<u>577,000</u>	<u>527,000</u>	<u>577,000</u>	<u>50,000</u>	<u>9.49%</u>
95 Payments to JJAEP						
Professional & Contracted Services	8,643	50,000	12,709	20,000	7,291	57.37%
Total	<u>8,643</u>	<u>50,000</u>	<u>12,709</u>	<u>20,000</u>	<u>7,291</u>	<u>57.37%</u>
97 Tax Increment Financing						0.00%
Other Operating Costs	-	-	-	-	-	0.00%
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.00%</u>
99 Other Intergovernmental Charges						
Professional & Contracted Services	716,689	783,000	783,000	804,000	21,000	2.68%
Total	<u>716,689</u>	<u>783,000</u>	<u>783,000</u>	<u>804,000</u>	<u>21,000</u>	<u>2.68%</u>
00 Operating Transfers	6,001,804	-	2,533,341	-	(2,533,341)	-100.00%
TOTAL EXPENDITURES	<u>\$ 209,597,400</u>	<u>\$ 219,578,492</u>	<u>\$ 229,320,691</u>	<u>\$ 217,715,902</u>	<u>\$ (11,604,790)</u>	<u>-5.06%</u>
All Functions						
Payroll	\$ 175,657,203	\$ 189,703,335	\$ 183,443,622	\$ 188,563,030	\$ 5,119,408	2.79%
Professional & Contracted Services	11,885,200	13,078,397	13,548,528	12,731,104	(817,424)	-6.03%
Supplies and Materials	11,041,757	11,022,362	12,296,728	9,949,533	(2,347,195)	-19.09%
Other Operating Costs	2,884,490	5,331,856	5,313,527	5,945,408	631,882	11.89%
Debt Service	119,721	9,783	442,261	9,783	(432,478)	-97.79%
Capital Outlay	2,007,225	432,759	11,742,685	517,043	(11,225,642)	-95.60%
Operating Transfers	6,001,804	-	2,533,341	-	(2,533,341)	-100.00%
Totals	<u>\$ 209,597,400</u>	<u>\$ 219,578,492</u>	<u>\$ 229,320,691</u>	<u>\$ 217,715,902</u>	<u>\$ (11,604,790)</u>	<u>-5.06%</u>

**BIRDVILLE INDEPENDENT SCHOOL DISTRICT
CHILD NUTRITION FUND BUDGET
JULY 1, 2022 THROUGH JUNE 30, 2023**

	2020-21	2021-22	2021-22	2022-23	Change from 2021-22 Revised Budget	Percent Incr(decr) Over 21-22 Revised Budget
	Audit	Adopted Budget	Revised Budget	Adopted Budget		
REVENUES						
Local						
Student Breakfast	\$ 7,396	\$ 117,470	\$ -	\$ 146,078	\$ 146,078	100.00%
Student Lunch	74,214	1,344,795	-	1,535,092	1,535,092	100.00%
Other	545,974	1,074,823	878,421	1,236,781	358,360	40.80%
Interest on Investments	3,216	5,000	5,000	5,000	-	0.00%
Total	<u>630,800</u>	<u>2,542,088</u>	<u>883,421</u>	<u>2,922,951</u>	<u>2,039,530</u>	<u>230.87%</u>
State						
State Matching	55,995	58,000	58,000	60,000	2,000	3.45%
TRS On-Behalf	261,713	225,000	225,000	225,000	-	0.00%
Total	<u>317,708</u>	<u>283,000</u>	<u>283,000</u>	<u>285,000</u>	<u>2,000</u>	<u>0.71%</u>
Federal						
Federal Breakfast/Lunch Reimb.	5,777,864	7,053,873	12,939,243	7,843,003	(5,096,240)	-39.39%
CARES	460,646	-	-	-	-	0.00%
USDA Commodities	704,541	1,088,000	1,102,262	1,000,000	(102,262)	-9.28%
Total	<u>6,943,051</u>	<u>8,141,873</u>	<u>14,041,505</u>	<u>8,843,003</u>	<u>(5,198,502)</u>	<u>-37.02%</u>
Total Revenues	<u>7,891,560</u>	<u>10,966,961</u>	<u>15,207,926</u>	<u>12,050,954</u>	<u>(3,156,972)</u>	<u>-20.76%</u>
EXPENDITURES						
Food Service						
Payroll	4,867,015	5,175,494	5,410,679	5,700,000	289,321	5.35%
Contracted Services	73,619	101,943	201,168	84,836	(116,332)	-57.83%
Supplies and Materials	4,008,539	5,151,988	6,031,596	6,412,998	381,402	6.32%
Other Operating Costs	10,177	14,600	15,060	14,000	(1,060)	-7.04%
Capital Outlay	236,799	100,000	1,122,275	53,000	(1,069,275)	-95.28%
Total Expenditures	<u>9,196,148</u>	<u>10,544,025</u>	<u>12,780,778</u>	<u>12,264,834</u>	<u>(515,944)</u>	<u>-4.04%</u>
Increase / (Decrease) In Fund Balance	(1,304,588)	422,936	2,427,148	(213,880)		
Fund Balance - July 1 (Beginning)	<u>4,132,234</u>	<u>2,827,646</u>	<u>2,827,646</u>	<u>5,254,794</u>		
Fund Balance - June 30 (Ending)	<u>\$ 2,827,646</u>	<u>\$ 3,250,582</u>	<u>\$ 5,254,794</u>	<u>\$ 5,040,914</u>		
Percent of Operating Expenditures	30.75%	30.83%	41.11%	41.10%		

**BIRDVILLE INDEPENDENT SCHOOL DISTRICT
DEBT SERVICE FUND BUDGET
JULY 1, 2022 THROUGH JUNE 30, 2023**

	2020-21	2021-22	2021-22	2022-23		
	Audit	Adopted Budget	Revised Budget	Adopted Budget	Change from 2021-22 Revised Budget	Percent Increase/ (Decrease) over 2021-22 Revised Budget
Property Value Estimates	<u>\$ 12,207,282,533</u>	<u>\$ 12,817,646,681</u>	<u>\$ 12,949,832,433</u>	<u>\$ 13,741,423,926</u>	<u>\$ 791,591,493</u>	<u>6.11%</u>
Tax Rate to Fund Operations	<u>\$ 0.4139</u>	<u>\$ 0.4139</u>	<u>\$ 0.4139</u>	<u>\$ 0.4139</u>	<u>-</u>	<u>0.00%</u>
Student Attendance Estimates	<u>21,913</u>	<u>21,913</u>	<u>20,771</u>	<u>20,862</u>	<u>91</u>	<u>0.44%</u>
REVENUES						
Local						
Property Taxes - Current	\$ 47,016,896	\$ 49,473,618	\$ 50,000,101	\$ 53,415,347	\$ 3,415,246	6.83%
Property Taxes - Delinquent	159,631	180,000	180,000	180,000	-	0.00%
Penalty and Interest	249,206	170,000	200,000	170,000	(30,000)	-15.00%
Interest on Investments	22,109	40,000	40,000	40,000	-	0.00%
Total	<u>47,447,842</u>	<u>49,863,618</u>	<u>50,420,101</u>	<u>53,805,347</u>	<u>3,385,246</u>	<u>6.71%</u>
State						
IFA/EDA	1,145,997	667,740	1,023,126	969,289	(53,837)	-5.26%
Total	<u>1,145,997</u>	<u>667,740</u>	<u>1,023,126</u>	<u>969,289</u>	<u>(53,837)</u>	<u>-5.26%</u>
Total Revenues	<u>48,593,839</u>	<u>50,531,358</u>	<u>51,443,227</u>	<u>54,774,636</u>	<u>3,331,409</u>	<u>6.48%</u>
EXPENDITURES						
Debt Service						
Principal	24,479,599	28,910,000	28,910,000	31,675,000	2,765,000	9.56%
Principal Prepayment	-	1,948,798	2,975,000	5,300,000	2,325,000	78.15%
Interest	23,229,164	19,642,560	19,642,560	18,187,425	(1,455,135)	-7.41%
Other Debt Service Fees	14,250	30,000	30,000	30,000	-	0.00%
Total Expenditures	<u>47,723,013</u>	<u>50,531,358</u>	<u>51,557,560</u>	<u>55,192,425</u>	<u>3,634,865</u>	<u>7.05%</u>
Bond Sale						
Proceeds from Refunding	-	-	-	-	-	-
Premium/Discount	-	-	-	-	-	-
Prepaid Interest	728,595	-	-	-	-	-
Net Affect of Bond Sale	<u>728,595</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Increase / (Decrease) In Fund Balance	1,599,421	-	(114,333)	(417,789)		
Fund Balance - July 1 (Beginning)	<u>28,860,799</u>	<u>30,460,220</u>	<u>30,460,220</u>	<u>30,345,887</u>		
Fund Balance - June 30 (Ending)	<u>\$ 30,460,220</u>	<u>\$ 30,460,220</u>	<u>\$ 30,345,887</u>	<u>\$ 29,928,098</u>		
Percent of Operating Expenditures	63.83%	60.28%	58.86%	54.23%		
August Debt Service Payment	<u>9,826,616</u>	<u>9,149,494</u>	<u>9,149,494</u>	<u>9,093,713</u>	***	
Estimated Fund Balance 8/31	<u>\$ 20,633,604</u>	<u>\$ 21,310,726</u>	<u>\$ 21,196,393</u>	<u>\$ 20,834,386</u>		
Percent of Operating Expenditures	35.85%	35.71%	34.92%	32.41%		

*** The August debt service payment is due after the new budget has been passed in June. Since tax collections for the new year do not begin until October, the June 30 fund balance must be large enough to cover the August payment.

BIRDVILLE INDEPENDENT SCHOOL DISTRICT
2022-23 BUDGETS
GENERAL, CHILD NUTRITION AND DEBT SERVICE FUNDS

Description	Adopted 2022-23 Budget	Adopted 2022-23 Budget Per Student	Percent Of Total	2021-22 Revised Budget	2021-22 Per Student	Percent Of Total
Instruction	\$ 132,999,136	\$ 5,929	46.64%	\$ 132,022,927	\$ 5,857	44.96%
Instructional Support	36,372,635	1,622	12.75%	36,430,417	1,616	12.41%
Central Administration	8,258,468	368	2.90%	7,373,535	327	2.51%
District Operations	50,607,139	2,256	17.75%	53,755,794	2,385	18.31%
Debt Service	55,202,208	2,461	19.36%	51,999,820	2,307	17.71%
Other Functions	1,733,574	77	0.61%	12,076,536	536	4.11%
	<u>\$ 285,173,161</u>	<u>\$ 12,713</u>	<u>100.00%</u>	<u>* \$ 293,659,029</u>	<u>\$ 13,028</u>	<u>100.00%</u>

* The budget reflects current data as of June 9, 2022

The expenditure categories listed above include the following:

Instruction : General Instruction, Instructional Resources & Media, Staff Development, and Payments to JJAEP

Instructional Support : Instructional Administration, School Administration, Guidance & Counseling, Social Services, Health Services, and Extra/Co-Curricular Activities

Central Administration : General Administration

District Operations : Plant Maintenance & Operations, Security, Data Processing, Transportation, and Food Service

Debt Service : Debt Service

Other Functions : Community Services, Capital Outlay, Other Intergovernmental Charges, and Payments to TIF Zone